

FIRST REGULAR SESSION

[PERFECTED]

SENATE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 80

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREGORY (21).

0755S.04P

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 67.3000, 67.3005, and 173.280, RSMo, and to enact in lieu thereof six new sections relating to sports.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 67.3000, 67.3005, and 173.280, RSMo,  
2 are repealed and six new sections enacted in lieu thereof, to  
3 be known as sections 67.646, 67.1157, 67.3000, 67.3005,  
4 167.750, and 173.280, to read as follows:

67.646. 1. For the purposes of this section, the  
2 following terms shall mean:

3 (1) "Authority", a county sports complex authority  
4 created pursuant to this section;

5 (2) "Convention and sports complex fund", the fund  
6 established by a county pursuant to the provisions of this  
7 section for the purposes of developing, maintaining, or  
8 operating within its jurisdiction, sports, convention,  
9 exhibition, or trade facilities;

10 (3) "County", any county with more than two hundred  
11 thirty thousand but fewer than two hundred sixty thousand  
12 inhabitants;

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

13           (4) "Governing body", the county commission or other  
14 governing body charged with governing the county.

15           2. (1) There is hereby authorized to be created in  
16 any county a special authority to be known as the "\_\_\_\_\_  
17 County Sports Complex Authority". Such authority shall be  
18 created by order of the governing body and certified copies  
19 of said order shall be filed in the offices of the governor  
20 and secretary of state. The authority shall be a body  
21 corporate and politic and a political subdivision of the  
22 state of Missouri.

23           (2) (a) The authority shall consist of five  
24 commissioners who shall be qualified voters of the state of  
25 Missouri and residents of the county. The governing body  
26 shall by a majority vote submit a panel of nine names to the  
27 governor who shall select with the advice and consent of the  
28 senate five commissioners from such panel, no more than  
29 three of which shall be of any one political party, who  
30 shall constitute the members of such authority; provided,  
31 however, that no elective or appointed official of any  
32 political subdivision of the state of Missouri shall be a  
33 member of the authority.

34           (b) The authority shall elect from its number a  
35 chairman and may appoint such officers and employees as it  
36 may require for the performance of its duties and fix and  
37 determine their qualifications, duties, and compensation.  
38 No action of the authority shall be binding unless taken at  
39 a meeting at which at least three members are present and  
40 unless a majority of the members present at such meeting  
41 shall vote in favor thereof.

42           (c) Commissioners shall serve in the following  
43 manner: one for two years, one for three years, one for  
44 four years, one for five years, and one for six years.

45 Successors shall hold office for terms of five years, or for  
46 the unexpired terms of their predecessors.

47 (d) In the event a vacancy exists, a new panel of  
48 three names shall be submitted by majority vote of the  
49 governing body to the governor for appointment. All such  
50 vacancies shall be filled within thirty days from the date  
51 thereof. If the governing body has not submitted a panel of  
52 three names to the governor within thirty days of the  
53 expiration of a commissioner's term, the governor shall  
54 immediately make an appointment to the authority with the  
55 advice and consent of the senate. In the event the governor  
56 does not appoint a replacement, no commissioner shall  
57 continue to serve beyond the expiration of that  
58 commissioner's term.

59 (3) The authority shall have the same powers as a  
60 sports complex authority created pursuant to sections 64.920  
61 to 64.950.

62 (4) Nothing in this section shall be construed to  
63 impair the powers of any county, municipality, or other  
64 political subdivision to acquire, own, operate, develop, or  
65 improve any facility which an authority is given the right  
66 and power to own, operate, develop, or improve.

67 3. (1) A county establishing an authority pursuant to  
68 this section shall be authorized to establish, by ordinance  
69 or order of the county, a "Convention and Sports Complex  
70 Fund", for the purposes of developing, maintaining, or  
71 operating within its jurisdiction, sports, convention,  
72 exhibition, or trade facilities. Such fund shall be  
73 separate from the general funds of the county.

74 (2) The general assembly may annually appropriate up  
75 to three million dollars from the state general revenue fund  
76 to the convention and sports complex fund created pursuant

77 to this subsection, provided that the county or authority  
78 has entered into a contract or lease with a professional  
79 sports team affiliated with or franchised by the National  
80 Football League, the National Basketball Association, the  
81 National Hockey League, or the American League or the  
82 National League of Major League Baseball on or after January  
83 1, 2026. The convention and sports complex fund shall be  
84 administered by the county and shall be used to carry out  
85 the provisions of this section.

86 (3) Any county which has a convention and sports  
87 complex fund established pursuant to this section shall,  
88 prior to receipt of any appropriations pursuant to this  
89 subsection, enact or promulgate ordinances, rules, or  
90 regulations which provide, pursuant to the terms and  
91 provisions of section 70.859, for the purchase of goods and  
92 services and for construction of capital improvements for  
93 facilities administered by the authority. In no event shall  
94 more than three million dollars be transferred from the  
95 state to any one such convention and sports complex fund in  
96 any fiscal year pursuant to this subsection.

97 (4) No appropriation of state moneys shall be made  
98 pursuant to this subsection until the county which has  
99 created a convention and sports complex fund has commenced  
100 paying into the convention and sports complex fund amounts  
101 at a rate sufficient for the county to contribute the sum of  
102 three million dollars per calendar year. Appropriations  
103 made pursuant to this subsection to any convention and  
104 sports complex fund shall not exceed the amounts contributed  
105 by the county to the fund. The county's proportional amount  
106 specified in this subdivision may come from any source.  
107 Once the county has commenced paying such appropriate  
108 proportional amounts into its convention and sports complex

fund, the county shall so notify the state treasurer and the director of revenue and, thereafter, subject to annual appropriation, transfers shall commence and continue each month pursuant to this subsection until such monthly transfers are made for forty years. Moneys appropriated from general revenue shall not be expended until the county has paid three million dollars into its fund.

4. The county shall make an annual report to the general assembly stating the condition of its convention and sports complex fund and the various sums of money received by the county into that fund and distributed by the county from that fund during the preceding calendar year. The county shall employ a certified public accountant to conduct a biennial audit of all accounts and transactions of the convention and sports complex fund and may compensate such accountants out of the funds.

67.1157. 1. For the purposes of this section, the following terms shall mean:

(1) "New state revenues", the incremental increase in the general revenue portion of the state sales tax revenues generated within a project area from the operation of a regional sports facility and received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated, taxes deposited to the school district trust fund in accordance with section 144.701, sales and use taxes on motor vehicles, trailers, boats, and outboard motors, and future sales taxes otherwise designated by law;

(2) "Project", the acquisition, planning, construction, equipping, operation, maintenance, repair, extension, and improvement of a regional sports facility, and any new or existing improvements which the authority determines are necessary or convenient to the acquisition,

17 planning, construction, equipping, operation, maintenance,  
18 repair, extension, and improvement of a regional sports  
19 facility;

20 (3) "Project area", the geographic area where a  
21 project is to be located, as designated by the authority and  
22 identified in its application to the department of economic  
23 development;

24 (4) "Regional sports facility", a regional sports  
25 facility owned or operated by an authority that is intended  
26 to provide year-round sports opportunities and draw  
27 participants from outside the state.

28 2. An authority may by resolution designate a project  
29 area for a project. Upon such designation by the authority,  
30 the project area shall be eligible for an amount not to  
31 exceed fifty percent of the new state revenues estimated for  
32 the businesses within the project area, as identified by the  
33 authority in its application to the department of economic  
34 development prior to the designation of the project area by  
35 resolution, for a period not to exceed twenty years from the  
36 date of completion of the project. Such amount shall be  
37 subject to appropriation by the general assembly, as  
38 provided in subsection 6 of this section, to the department  
39 of economic development regional sports facility  
40 supplemental tax fund for distribution to the treasurer or  
41 other designated financial officer of the authority with an  
42 approved project.

43 3. The treasurer or other designated financial officer  
44 of the authority with an approved project shall deposit such  
45 funds in a separate segregated account within the funds of  
46 the authority.

47 4. No transfer from the general revenue fund to the  
48 Missouri regional sports facility supplemental tax fund

49 shall be made unless an appropriation is made from the  
50 general revenue fund for that purpose. No authority shall  
51 commit any new state revenues prior to an appropriation  
52 being made for that project. Appropriations from new state  
53 revenues shall not be distributed from the Missouri regional  
54 sports facility supplemental tax fund to an authority unless  
55 the county which has established the authority has imposed a  
56 tax at the maximum rate provided by section 67.1158.

57 5. In order for a project to be eligible to receive  
58 the revenue described in subsection 2 of this section, the  
59 authority shall comply with the requirements of subsection 6  
60 of this section prior to the time the project is adopted or  
61 approved by resolution. The director of the department of  
62 economic development and the commissioner of the office of  
63 administration may waive the requirement that the  
64 authority's application be submitted prior to the project's  
65 adoption or approved by resolution.

66 6. The initial appropriation of up to fifty percent of  
67 new state revenues authorized pursuant to subsection 2 of  
68 this section shall not be made to or distributed by the  
69 department of economic development to an authority until all  
70 of the following conditions have been satisfied:

71 (1) The director of the department of economic  
72 development or his or her designee and the commissioner of  
73 the office of administration or his or her designee have  
74 approved an application made by the authority for the  
75 appropriation of new state revenues. The authority shall  
76 include in the application the following items:

- 77 (a) A description of the project;  
78 (b) A description of the project area, including the  
79 businesses currently identified within the project area and

80 the anticipated businesses within the project area upon  
81 completion of the project;

82 (c) The base year of state sales tax revenues within  
83 the project area prior to approval of the project;

84 (d) An estimate of the incremental increase in the  
85 general revenue portion of state sales tax revenue within  
86 the project area after completion of the project;

87 (e) The name, street and mailing address, and phone  
88 number of the chairman of the authority;

89 (f) The street address or other means of identifying  
90 each parcel of property within the project area;

91 (g) The estimated costs of development of the project;

92 (h) The anticipated sources of funds to pay such costs  
93 of development of the project;

94 (i) Evidence of commitment to finance such costs of  
95 development of the project and the anticipated type and  
96 terms of such financing;

97 (j) The anticipated type and terms of any obligations  
98 to be issued by the authority pursuant to subdivision (6) of  
99 section 67.1155 to finance all or any portion of the project;

100 (k) The general land uses to apply in the project area;

101 (l) The total number of individuals anticipated to be  
102 employed in the project area as a result of the project,  
103 broken down by full-time, part-time, and temporary positions;

104 (m) The total number of full-time equivalent positions  
105 anticipated to be created within the project area upon  
106 completion of the project;

107 (n) The average hourly wage to be paid to all new  
108 employees within the project area, broken down by full-time,  
109 part-time, and temporary positions;

110 (o) A list of other community and economic benefits to  
111 result from the project;



112           (p) A list of all development subsidies that any  
113 business benefitted from public expenditures within the  
114 project area has requested for the project, and the name of  
115 any other granting body from which such subsidies are sought;

116           (q) A list of all other public investments made or to  
117 be made by this state or units of local government to  
118 support infrastructure or other needs generated by the  
119 project for which the funding pursuant to this section is  
120 being sought;

121           (r) A market study for the project area; and

122           (s) A certification by the chairman of the authority  
123 as to the accuracy of the information contained in the  
124 application;

125           (2) The methodologies used in the application for  
126 determining the base year and determining the estimate of  
127 the incremental increase in the general revenue portion of  
128 the state sales tax revenues shall be approved by the  
129 director of the department of economic development or his or  
130 her designee and the commissioner of the office of  
131 administration or his or her designee. Upon approval of the  
132 application, the director of the department of economic  
133 development or his or her designee and the commissioner of  
134 the office of administration or his or her designee shall  
135 issue a certificate of approval. The department of economic  
136 development may request the appropriation following  
137 application approval; and

138           (3) The appropriation shall be a portion of the  
139 estimate of the incremental increase in the general revenue  
140 portion of state sales tax revenues in the project area as  
141 indicated in the authority's application, approved by the  
142 director of the department of economic development or his or  
143 her designee and the commissioner of the office of

administration or his or her designee. At no time shall the annual amount of new state revenues approved for disbursements from the Missouri regional sports facility supplemental tax fund for approved projects exceed ten million dollars. At no time shall a single project receive an annual appropriation pursuant to this section that exceeds five million dollars.

67.3000. 1. As used in this section and section 67.3005, the following words shall mean:

(1) "Active member", an organization located in the state of Missouri which solicits and services sports events, sports organizations, and other types of sports-related activities in that community;

(2) "Applicant" or "applicants", one or more certified sponsors, endorsing counties, endorsing municipalities, or a local organizing committee, acting individually or collectively;

(3) "Certified sponsor" or "certified sponsors", a nonprofit organization which is an active member of the [National Association of Sports Commissions] **Sports Events and Tourism Association;**

(4) "Department", the Missouri department of economic development;

(5) "Director", the director of revenue;

(6) ["Eligible costs" shall include:

(a) Costs necessary for conducting the sporting event;

(b) Costs relating to the preparations necessary for the conduct of the sporting event; and

(c) An applicant's pledged obligations to the site selection organization as evidenced by the support contract for the sporting event including, but not limited to, bid fees and financial guarantees.

Eligible costs shall not include any cost associated with the rehabilitation or construction of any facilities used to host the sporting event or direct payments to a for-profit site selection organization, but may include costs associated with the retrofitting of a facility necessary to accommodate the sporting event;

(7) "Eligible donation", donations received, by a certified sponsor or local organizing committee, from a taxpayer that may include cash, publicly traded stocks and bonds, and real estate that will be valued and documented according to rules promulgated by the department. Such donations shall be used solely to provide funding to attract sporting events to this state;

[(8)] (7) "Endorsing municipality" or "endorsing municipalities", any city, town, incorporated village, or county that contains a site selected by a site selection organization for one or more sporting events;

[(9)] (8) "Joinder agreement", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization setting out representations and assurances by each applicant in connection with the selection of a site in this state for the location of a sporting event;

[(10)] (9) "Joinder undertaking", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization that each applicant will execute a joinder agreement in the event that the site selection organization selects a site in this state for a sporting event;

[(11)] (10) "Local organizing committee", a nonprofit corporation or its successor in interest that:

(a) Has been authorized by one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the applicant's behalf to a site selection organization for selection as the host of one or more sporting events; or

(b) With the authorization of one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one or more sporting events;

**(11) "Participant registration fee", any fee charged to a team or organization to participate in a sporting event, including, but not limited to, team entry fees, competition fees, or similar payments required for participation. Such fees shall qualify as an eligible cost for purposes of receiving tax credits pursuant to this section;**

**(12) "Registered participant", an individual who is registered to compete in a sporting event, or an athlete, coach, or other individual who is part of a team's official contingent with an official capacity for such sporting event;**

**(13) "Site selection organization", the National Collegiate Athletic Association (NCAA); an NCAA member conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic & Paralympic Committee [(USOC)] (USOPC); a national governing body (NGB) or international federation of a sport recognized by the [USOC] USOPC; the United States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur Athletic Union (AAU); the National Christian College Athletic Association (NCCAA); the**

89 National Junior College Athletic Association (NJCAA); the  
90 United States Sports Specialty Association (USSSA); any  
91 rights holder member of the [National Association of Sports  
92 Commissions (NASC)] **Sports Events and Tourism Association**  
93 **(Sports ETA)**; other major regional, national, and  
94 international sports associations, and amateur organizations  
95 that promote, organize, or administer sporting games or  
96 competitions; or other major regional, national, and  
97 international organizations that promote or organize  
98 sporting events;

99 [(13)] (14) "Sporting event" or "sporting events", an  
100 amateur, collegiate, or Olympic sporting event that is  
101 competitively bid or is awarded by a site selection  
102 organization;

103 [(14)] (15) "Support contract" or "support contracts",  
104 an event award notification, joinder undertaking, joinder  
105 agreement, or contract executed by an applicant and a site  
106 selection organization;

107 [(15)] (16) "Tax credit" or "tax credits", a credit or  
108 credits issued by the department against the tax otherwise  
109 due under chapter 143 or 148, excluding withholding tax  
110 imposed under sections 143.191 to 143.265;

111 [(16)] (17) "Taxpayer", any of the following  
112 individuals or entities who make an eligible donation:

113 (a) A person, firm, partner in a firm, corporation, or  
114 a shareholder in an S corporation doing business in the  
115 state of Missouri and subject to the state income tax  
116 imposed under chapter 143;

117 (b) A corporation subject to the annual corporation  
118 franchise tax imposed under chapter 147;

119 (c) An insurance company paying an annual tax on its  
120 gross premium receipts in this state;

(d) Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148;

(e) An individual subject to the state income tax imposed under chapter 143;

(f) Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

2. An applicant may submit a copy of a support contract for a sporting event to the department. Within sixty days of receipt of the sporting event support contract, the department may review the applicant's support contract and certify such support contract if it complies with the requirements of this section. Upon certification of the support contract by the department, the applicant may be authorized to receive the tax credit under subsection 4 of this section.

3. No more than ninety days following the conclusion of the sporting event, the applicant shall submit [eligible costs and documentation of the costs evidenced by receipts, paid invoices, event settlements, or other documentation in a manner prescribed by the department. Eligible costs may be paid by the applicant or an entity cohosting the event with the applicant] **a ticket sales or box office statement verifying the total number of tickets sold for such event, or, if such event was participant-based, a list of all registered participants, including documentation verifying the participant registration fees, if applicable, paid by teams or organizations, calculated by dividing the total team entry fee by the number of registered participants on each team.**

153 4. (1) [No later than seven days following the  
154 conclusion of the sporting event, the department, in  
155 consultation with the director, shall determine the total  
156 number of tickets sold at face value for such event or, if  
157 such event was participant-based and did not sell admission  
158 tickets, the total number of paid participant registrations.

159 (2)] No later than sixty days following the receipt of  
160 [eligible costs and] documentation of [such costs] **ticket**  
161 **sales or registered participants** from the applicant as  
162 required in subsection 3 of this section, the department  
163 shall, except for the limitations under subsection 5 of this  
164 section, issue **a certificate for** a refundable tax credit to  
165 the applicant for [the least of]:

166 (a) [One hundred percent of eligible costs incurred by  
167 the applicant;

168 (b)] An amount equal to [five] **six** dollars for every  
169 admission ticket sold to such event; or

170 [(c)] (b) An amount equal to [ten] **twelve** dollars for  
171 every [paid] **registered** participant [registration] if such  
172 event was participant-based [and did not sell admission  
173 tickets].

174 The calculations under paragraphs [(b)] (a) and [(c)] (b) of  
175 this subdivision shall use the actual number of tickets sold  
176 or [registrations paid] **registered participants**, not an  
177 estimated amount.

178 (2) The department of revenue shall issue a refund of  
179 the refundable tax credit to the applicant within ninety  
180 days of the applicant's submission of a valid tax credit  
181 certificate issued in accordance with subdivision (1) of  
182 this subsection. Notwithstanding any provision of law to

183 the contrary, this may include a refund issued in advance of  
184 the close of the tax period to which the tax credit applies.

185 (3) Tax credits authorized by this section may be  
186 claimed against taxes imposed by chapters 143 and 148 [and  
187 shall be claimed within one year of the close of the tax  
188 year for which the credits were issued]. Tax credits  
189 authorized by this section [may] **shall not** be transferred,  
190 sold, or assigned [by filing a notarized endorsement thereof  
191 with the department that names the transferee, the amount of  
192 tax credit transferred, and the value received for the  
193 credit, as well as any other information reasonably  
194 requested by the department]. **Notwithstanding any provision**  
195 **of law to the contrary, tax credits authorized by this**  
196 **section may be refunded at any time following issuance, even**  
197 **prior to the close of the tax period for which the credits**  
198 **were issued. An erroneous, excessive, or improper refund of**  
199 **these tax credits shall be considered an underpayment of tax**  
200 **on the date made. If any applicant is issued tax credits**  
201 **pursuant to this section that are refunded to such**  
202 **applicant, but the department of revenue later determines**  
203 **that the applicant receiving the credits owes or owed taxes**  
204 **that were not paid for the tax year for which the tax credit**  
205 **was issued, such applicant shall pay to the department of**  
206 **revenue the applicant's tax liability still due, including**  
207 **any underpayment caused by the erroneous, excessive, or**  
208 **improper refund of these tax credits. The department of**  
209 **revenue may promulgate such rules as are necessary to**  
210 **administer such clawback provisions under this subdivision.**

211 5. In no event shall the amount of tax credits issued  
212 by the department under subsection 4 of this section exceed  
213 [three] **six** million dollars in any fiscal year. For all  
214 events located within the following counties, the total



215 amount of tax credits issued shall not exceed **[two] five**  
216 million **[seven] five** hundred thousand dollars in any fiscal  
217 year:

218 (1) A county with a charter form of government and  
219 with more than six hundred thousand inhabitants; or

220 (2) A city not within a county.

221 6. An applicant shall provide any information  
222 necessary as determined by the department for the department  
223 and the director to fulfill the duties required by this  
224 section. At any time upon the request of the state of  
225 Missouri, a certified sponsor shall subject itself to an  
226 audit conducted by the state.

227 7. This section shall not be construed as creating or  
228 requiring a state guarantee of obligations imposed on an  
229 endorsing municipality under a support contract or any other  
230 agreement relating to hosting one or more sporting events in  
231 this state.

232 8. The department shall only certify an applicant's  
233 support contract for a sporting event in which the site  
234 selection organization has yet to select a location for the  
235 sporting event as of December 1, 2012. No support contract  
236 shall be certified unless the site selection organization  
237 has chosen to use a location in this state from competitive  
238 bids, at least one of which was a bid for a location outside  
239 of this state, except that competitive bids shall not be  
240 required for any previously-awarded event whose site  
241 selection organization extends its contractual agreement  
242 with the event's certified sponsor or for any **[post-season]**  
243 **neutral-site** collegiate **[football game or other neutral-**  
244 **site]** game with at least one out-of-state team. Support  
245 contracts shall not be certified by the department after  
246 August 28, **[2025] 2032**, provided that the support contracts

247 may be certified on or prior to August 28, [2025] 2032, for  
248 sporting events that will be held after such date.

249 9. The department may promulgate rules as necessary to  
250 implement the provisions of this section. Any rule or  
251 portion of a rule, as that term is defined in section  
252 536.010, that is created under the authority delegated in  
253 this section shall become effective only if it complies with  
254 and is subject to all of the provisions of chapter 536 and,  
255 if applicable, section 536.028. This section and chapter  
256 536 are nonseverable and if any of the powers vested with  
257 the general assembly pursuant to chapter 536 to review, to  
258 delay the effective date, or to disapprove and annul a rule  
259 are subsequently held unconstitutional, then the grant of  
260 rulemaking authority and any rule proposed or adopted after  
261 August 28, 2013, shall be invalid and void.

262 10. **The repeal and reenactment of subsection 8 of this**  
263 **section shall become effective August 28, 2025, and the**  
264 **repeal and reenactment of the remainder of the provisions of**  
265 **this section shall become effective July 1, 2026, and shall**  
266 **apply only to tax credits issued on or after July 1, 2026.**

67.3005. 1. For all tax years beginning on or after  
2 January 1, 2013, any taxpayer shall be allowed a credit  
3 against the taxes otherwise due under chapter 143, 147, or  
4 148, excluding withholding tax imposed by sections 143.191  
5 to 143.265, in an amount equal to fifty percent of the  
6 amount of an eligible donation, subject to the restrictions  
7 in this section. The amount of the tax credit claimed shall  
8 not exceed the amount of the taxpayer's state income tax  
9 liability in the tax year for which the credit is claimed.  
10 Any amount of credit that the taxpayer is prohibited by this  
11 section from claiming in a tax year shall not be refundable,

12 but may be carried forward to any of the taxpayer's two  
13 subsequent tax years.

14 2. To claim the credit authorized in this section, a  
15 certified sponsor or local organizing committee shall submit  
16 to the department an application for the tax credit  
17 authorized by this section on behalf of taxpayers. The  
18 department shall verify that the applicant has submitted the  
19 following items accurately and completely:

20 (1) A valid application in the form and format  
21 required by the department;

22 (2) A statement attesting to the eligible donation  
23 received, which shall include the name and taxpayer  
24 identification number of the individual making the eligible  
25 donation, the amount of the eligible donation, and the date  
26 the eligible donation was received; and

27 (3) Payment from the certified sponsor or local  
28 organizing committee equal to the value of the tax credit  
29 for which application is made.

30 If the certified sponsor or local organizing committee  
31 applying for the tax credit meets all criteria required by  
32 this subsection, the department shall issue a certificate in  
33 the appropriate amount.

34 3. Tax credits issued under this section may be  
35 assigned, transferred, sold, or otherwise conveyed, and the  
36 new owner of the tax credit shall have the same rights in  
37 the credit as the taxpayer. Whenever a certificate is  
38 assigned, transferred, sold, or otherwise conveyed, a  
39 notarized endorsement shall be filed with the department  
40 specifying the name and address of the new owner of the tax  
41 credit or the value of the credit. In no event shall the  
42 amount of tax credits issued by the department under this

43 section exceed [ten million] **five hundred thousand** dollars  
44 in any fiscal year.

45 4. The department shall promulgate rules to implement  
46 the provisions of this section. Any rule or portion of a  
47 rule, as that term is defined in section 536.010, that is  
48 created under the authority delegated in this section shall  
49 become effective only if it complies with and is subject to  
50 all of the provisions of chapter 536 and, if applicable,  
51 section 536.028. This section and chapter 536 are  
52 nonseverable and if any of the powers vested with the  
53 general assembly pursuant to chapter 536 to review, to delay  
54 the effective date, or to disapprove and annul a rule are  
55 subsequently held unconstitutional, then the grant of  
56 rulemaking authority and any rule proposed or adopted after  
57 August 28, 2013, shall be invalid and void.

58 5. Under section 23.253 of the Missouri sunset act:

59 (1) The provisions of the new program authorized under  
60 **this section and section 67.3000** [and under this section]  
61 shall automatically sunset six years after August 28, [2019]  
62 **2026**, unless reauthorized by an act of the general assembly;  
63 and

64 (2) If such program is reauthorized, the program  
65 authorized under **this section and section 67.3000** [and under  
66 this section] shall automatically sunset twelve years after  
67 the effective date of the reauthorization of these sections;  
68 and

69 (3) Section 67.3000 and this section shall terminate  
70 on September first of the calendar year immediately  
71 following the calendar year in which the program authorized  
72 under these sections is sunset.

73 **6. The repeal and reenactment of subsection 5 of this**  
74 **section shall become effective August 28, 2025, and the**

75 repeal and reenactment of the remainder of the provisions of  
76 this section shall become effective July 1, 2026, and shall  
77 apply only to tax credits issued on or after July 1, 2026.

167.750. 1. As used in this section, the following  
2 terms mean:

3 (1) "High school athlete", an individual who is  
4 eligible to participate in, participates in, or has  
5 participated in an interscholastic sport on an  
6 interscholastic athletic team in this state that is  
7 sponsored by a public school or by a private school whose  
8 students compete against a public school's students;

9 (2) "Private school", as defined in section 166.700;

10 (3) "Public school", as defined in section 160.011.

11 2. A high school athlete may earn or attempt to earn  
12 compensation from the use of such athlete's name, image,  
13 likeness rights, or athletic reputation as provided in this  
14 section and section 173.280, subject to the following:

15 (1) A high school athlete shall have the right to  
16 discuss earning or attempting to earn such compensation  
17 before signing an athletic letter of intent or other written  
18 agreement only when having discussions about potential  
19 enrollment with a postsecondary educational institution in  
20 this state; and

21 (2) A high school athlete shall have the right to earn  
22 or attempt to earn such compensation only after signing an  
23 athletic letter of intent or other written agreement to  
24 enroll in a postsecondary educational institution in this  
25 state.

26 3. The discussion of, or earning or attempting to  
27 earn, compensation from the use of such high school  
28 athlete's name, image, likeness rights, or athletic  
29 reputation as provided in this section and section 173.280

30 shall not be construed to be a violation of any rules or  
31 regulations a high school student or a high school is  
32 required to follow to maintain and protect a high school  
33 athlete's high school eligibility to participate in high  
34 school athletics in this state.

173.280. 1. As used in this section, the following  
2 terms mean:

3 (1) "Institutional marketing associate", any third-  
4 party entity that enters into an agreement with a  
5 postsecondary educational institution or its intercollegiate  
6 athletics or sports program to market and/or promote the  
7 postsecondary educational institution or its intercollegiate  
8 athletics or sports program, or to otherwise act on behalf  
9 of the postsecondary educational institution or the  
10 postsecondary educational institution's intercollegiate  
11 athletics or sports program. This term does not include a  
12 regulatory body, postsecondary educational institution,  
13 postsecondary educational institution staff member, or their  
14 respective officers, directors, managers, owners, or  
15 employees;

16 (2) "Postsecondary educational institution", any  
17 campus of a public or private institution of higher  
18 education in this state that is subject to the coordinating  
19 board for higher education under section 173.005;

20 (3) "Student athlete", an individual who is eligible  
21 to participate in, participates in, or has participated in  
22 an intercollegiate sport for a postsecondary educational  
23 institution. Student athlete shall not be construed to  
24 apply to an individual's participation in a college  
25 intramural sport or in a professional sport outside of  
26 intercollegiate athletics;

27           (4) "Third party", any individual or entity, including  
28 any athlete agent, other than a postsecondary educational  
29 institution, athletic conference, or athletic association.

30           2. (1) No postsecondary educational institution shall  
31 uphold any rule, requirement, standard, or other limitation  
32 of an athletic association or athletic conference that  
33 prevents a student of that institution from fully  
34 participating in intercollegiate athletics without penalty  
35 and earning compensation as a result of the use of the  
36 student's name, image, likeness rights, or athletic  
37 reputation. A student athlete earning compensation from the  
38 use of a student's name, image, likeness rights, or athletic  
39 reputation shall not affect such student athlete's grant-in-  
40 aid or stipend eligibility, amount, duration, or renewal.

41           (2) No postsecondary educational institution shall  
42 interfere with or prevent a student from fully participating  
43 in intercollegiate athletics or obtaining professional  
44 representation in relation to contracts or legal matters  
45 relating to earning compensation as a result of the use of  
46 the student athlete's name, image, likeness rights, or  
47 athletic reputation, including, but not limited to,  
48 representation provided by athlete agents, financial  
49 advisors, or legal representation provided by attorneys.

50           3. A grant-in-aid or stipend from the postsecondary  
51 educational institution in which a student is enrolled shall  
52 not be construed to be compensation for use of the student's  
53 name, image, likeness rights, or athletic reputation for  
54 purposes of this section, and no grant-in-aid or stipend  
55 shall be revoked or reduced as a result of a student earning  
56 compensation under this section.

57           4. (1) No student athlete shall enter into an  
58 apparel, equipment, or beverage contract providing

59 compensation to the athlete for use of the athlete's name,  
60 image, likeness rights, or athletic reputation if the  
61 contract requires the athlete to display a sponsor's  
62 apparel, equipment, or beverage or otherwise advertise for  
63 the sponsor during official team activities if such  
64 provisions are in conflict with a provision of the  
65 postsecondary educational institution's current licenses or  
66 contracts.

67 (2) (a) Except with the prior written consent of the  
68 student athlete's postsecondary educational institution, a  
69 student athlete shall not enter into a contract for  
70 compensation for the use of such student athlete's name,  
71 image, likeness rights, or athletic reputation, if such  
72 institution determines that a term of the contract conflicts  
73 with a term of a contract to which such institution is a  
74 party.

75 (b) A postsecondary educational institution or any  
76 officer, director, or employee of such institution,  
77 including but not limited to a coach, member of the coaching  
78 staff, or any individual associated with the institution's  
79 athletic department, shall have the right to identify,  
80 create, facilitate, negotiate, support, enable, or otherwise  
81 assist with opportunities for a student athlete to earn  
82 compensation from a third party, including an institutional  
83 marketing associate, for the use of the student athlete's  
84 name, image, likeness rights, or athletic reputation,  
85 provided that such individual shall not:

86 a. Receive compensation from the student athlete or a  
87 third party for facilitating, enabling, or assisting with  
88 such opportunities;

89 b. Attempt to influence an athlete's choice of  
90 professional representation related to such opportunities; or



91           c. Attempt to reduce such athlete's opportunities from  
92 competing third parties.

93           (c) The provisions of this section shall not be  
94 construed to qualify a student athlete as an employee of a  
95 postsecondary educational institution.

96           (3) Before any contract for compensation for the use  
97 of a student athlete's name, image, likeness rights, or  
98 athletic reputation, or for professional representation, is  
99 executed, and before any compensation is provided to the  
100 student athlete in advance of a contract, the student  
101 athlete shall disclose that contract to his or her  
102 postsecondary educational institution in a manner prescribed  
103 by such institution.

104           (4) A postsecondary educational institution or any  
105 officer, director, or employee of such institution shall not  
106 compensate a student athlete, prospective student athlete,  
107 or the family of such individuals, for the use of such  
108 student athlete or prospective student athlete's name,  
109 image, likeness rights, or athletic reputation, unless  
110 otherwise permitted by institutional policy and a collegiate  
111 athletics association that the postsecondary educational  
112 institution is a member of.

113           (5) (a) As used in this subdivision, "unique  
114 identifier" means any of the following developed or adopted  
115 for marketing or promotional purposes by a postsecondary  
116 educational institution or a third party:

- 117           a. Seal;
- 118           b. Logo;
- 119           c. Emblem;
- 120           d. Motto;
- 121           e. Special symbol;
- 122           f. Institutional colors;

123 g. Modifier or descriptor;

124 h. Design;

125 i. Patentable or copyrightable item, material, or  
126 information; or

127 j. Other item, material, or information that  
128 identifies and is recognizable as unique to such  
129 postsecondary educational institution or third party.

130 (b) A postsecondary educational institution or a third  
131 party shall develop and adopt a process for granting to a  
132 student athlete, or to a third party for use with a student  
133 athlete, a license to use such institution's or third-  
134 party's unique identifiers when earning or attempting to  
135 earn compensation from the use of such student athlete's  
136 name, image, likeness rights, or athletic reputation  
137 consistent with its policies regarding licensing of its  
138 unique identifiers.

139 (c) A postsecondary educational institution or a third  
140 party may charge a reasonable fee for a license to use a  
141 unique identifier under this subdivision.

142 (d) A postsecondary educational institution, or a  
143 third party, may impose requirements that a student athlete  
144 granted a license under this subdivision refrain from using  
145 such unique identifier in a manner that the institution in  
146 its sole discretion determines:

147 a. Is reasonably considered to be inconsistent with  
148 such institution's or third-party's values or mission;

149 b. Adversely affects such institution's or third-  
150 party's image;

151 c. Negatively impacts or inappropriately reflects upon  
152 the reputation or religious, moral, or ethical standards of  
153 such institution or third party;

154           d. Violates such institution's or third-party's code  
155 of conduct or similar requirements; or

156           e. Conflicts with a provision of such institution's or  
157 third-party's current licenses or contracts.

158           5. No contract of a postsecondary educational  
159 institution's athletic program shall prevent a student  
160 athlete from receiving compensation for using the student  
161 athlete's name, image, likeness rights, or athletic  
162 reputation for a commercial purpose when the athlete is not  
163 engaged in official mandatory team activities that are  
164 recorded in writing and can be made publicly available upon  
165 request.

166           6. (1) If a private postsecondary educational  
167 institution collects, retains, or maintains the terms of a  
168 student athlete's contract or proposed contract detailing  
169 compensation to such student athlete for the use of such  
170 student athlete's name, image, likeness, or athletic  
171 reputation, such postsecondary educational institution shall  
172 consider such contract terms to be student-governed by the  
173 Family Education Rights and Privacy Act (FERPA).

174           (2) The terms of a contract or proposed contract  
175 detailing compensation to a student athlete for the use of  
176 such student athlete's name, image, likeness, or athletic  
177 reputation shall be deemed a closed record under chapter  
178 610. A public postsecondary educational institution subject  
179 to this subsection may withhold or refuse to release or  
180 otherwise disclose such contract terms without seeking a  
181 formal opinion of the attorney general of this state as  
182 authorized in section 610.027.

183           7. (1) No compensation to a student athlete for  
184 earning or attempting to earn compensation from the use of  
185 such student athlete's name, image, likeness rights, or

186 athletic reputation shall be conditioned on such student  
187 athlete's athletic performance. Those providing  
188 compensation to a student athlete for the use of his or her  
189 name, image, likeness rights, or athletic reputation shall  
190 have the right to condition payment of that compensation on  
191 a student athlete's attendance at a particular postsecondary  
192 educational institution.

193 (2) A charitable organization that qualifies as an  
194 exempt organization under 26 U.S.C. Section 501(c)(3), as  
195 amended, shall have the right to compensate a student  
196 athlete for the commercial use of the student athlete's  
197 name, image, likeness rights, or athletic reputation.

198 (3) Notwithstanding any rule of an athletic  
199 association, athletic conference, or any other organization  
200 with authority over varsity intercollegiate athletics,  
201 institutional marketing associates shall have the right to  
202 compensate a student athlete for the commercial use of the  
203 student athlete's name, image, likeness rights, or athletic  
204 reputation. This includes the right to compensate a student  
205 athlete for the commercial use of the student athlete's  
206 name, image, or likeness rights in connection with the  
207 promotion of athletic events in which the student athlete  
208 will or may participate, the promotion of the postsecondary  
209 educational institution the student athlete attends, and the  
210 promotion of the postsecondary educational institution's  
211 intercollegiate athletics or sports program. Further, an  
212 institutional marketing associate shall, in the event that a  
213 postsecondary educational institution or its intercollegiate  
214 athletics program affirmatively grants a request, have the  
215 right to utilize a postsecondary educational institution's,  
216 or the postsecondary educational institution's  
217 intercollegiate athletics program's, content creation and

marketing capabilities in connection with services provided for the promotion of athletic events in which a student athlete will or may participate, the postsecondary educational institution, or the institution's intercollegiate athletics or sports program.

(4) Notwithstanding any rule of an athletic association, athletic conference, or any other organization with authority over varsity intercollegiate athletics, student athletes shall have the right to receive compensation from an institutional marketing associate for the commercial use of their name, image, likeness rights, or athletic reputation, in connection with, among other items, the promotion of athletic events in which the student athlete will or may participate, the promotion of the postsecondary educational institution the student athlete attends, and the promotion of the postsecondary educational institution's intercollegiate athletics or sports program.

8. (1) Postsecondary educational institutions that enter into commercial agreements that directly or indirectly require the use of a student athlete's name, image, likeness, or athletic reputation shall offer at least two workshops per calendar year that may include topics such as financial literacy, life skills, time management, and entrepreneurship. The workshops may not be offered in the same month and each workshop offered in a calendar year must be unique and not simply a repeat of the other workshop offered that year. The institution shall notify all student athletes of the sessions through the distribution of informational materials via email or other communication methods the institution regularly uses to communicate with student athletes.

(2) The educational workshops shall not include any marketing, advertising, referral, or solicitation by providers of financial products or services.

9. An athletic association, athletic conference, or any other organization with authority over varsity intercollegiate athletics shall not, and shall not authorize its member institutions to:

(1) Prevent a student athlete from receiving compensation for the commercial use of the student athlete's name, image, likeness rights, or athletic reputation under this section;

(2) Penalize a student athlete for receiving compensation for the commercial use of the student athlete's name, image, likeness rights, or athletic reputation under this section;

(3) Prevent a postsecondary educational institution from participating in varsity intercollegiate athletics or otherwise penalize a postsecondary educational institution as a result of a student athlete's receipt of compensation for the student athlete's name, image, likeness rights, or athletic reputation under this section;

(4) Prevent a postsecondary educational institution from establishing agreements with a third-party entity to act on its behalf to identify, facilitate, enable, or support student athlete name, image, and likeness activities;

(5) Entertain a complaint, open an investigation, or take any other adverse action against a postsecondary educational institution or any of its employees for engaging in any activity protected under this section;

(6) Penalize a postsecondary educational institution because an institutional marketing associate compensates a student athlete for use of his or her name, image, likeness

rights, or athletic reputation, as protected under this section, or if a third party violates the collegiate athletic association's rules or regulations with regard to student athlete name, image, or likeness activities.

10. A student athlete shall have the right to obtain professional representation for the purpose of securing compensation for the use of his or her name, image, or likeness without penalty or resulting limitation on participating or effect on the student athlete's athletic grant-in-aid eligibility. Professional representation shall be by attorneys or agents licensed by this state. Any professional representation agreement shall be in writing, be executed by both parties, clearly describe the obligations of the parties, and outline fees for the professional representation.

11. (1) Any student athlete may bring a civil action against third parties that violate this section or that interfere with such student athlete's earning or attempting to earn compensation from the use of such student athlete's name, image, likeness rights, or athletic reputation for appropriate injunctive relief or actual damages, or both. Such action shall be brought in the county where the violation occurred, or is about to occur, and the court shall award damages and court costs to a prevailing plaintiff.

(2) Student athletes bringing an action under this section shall not be deprived of any protections provided under law with respect to a controversy that arises and shall have the right to adjudicate claims that arise under this section.

12. No legal settlement shall conflict with the provisions of this section.

13. This section shall apply only to agreements or contracts entered into, modified, or renewed on or after August 28, 2021. Such agreements or contracts include, but are not limited to, the national letter of intent, an athlete's financial aid agreement, commercial contracts in the athlete group licensing market, and athletic conference or athletic association rules or bylaws.

14. No postsecondary educational institution's employees, including athletics coaching staff, shall be liable for any damages to a student athlete's ability to earn compensation for the use of the student athlete's name, image, or likeness resulting from decisions or actions routinely taken in the course of intercollegiate athletics.

15. This section does not affect the rights of student athletes under Title IX of the Education Amendments of 1971 (20 U.S.C. Section 1681 et seq.).

[16. (1) A high school athlete who competes on an interscholastic athletic team in this state that is sponsored by a public school or by a private school whose students compete against a public school's students may earn or attempt to earn compensation from the use of such athlete's name, image, likeness rights, or athletic reputation as provided in this section, subject to the following:

(a) A high school athlete shall have the right to discuss earning or attempting to earn such compensation before signing an athletic letter of intent or other written agreement only when having discussions about potential enrollment with a postsecondary educational institution in this state; and

(b) A high school athlete shall have the right to earn or attempt to earn such compensation only after signing an



345 athletic letter of intent or other written agreement to  
346 enroll in a postsecondary educational institution in this  
347 state.

348 (2) The discussion of, or earning or attempting to  
349 earn, compensation from the use of such high school  
350 athlete's name, image, likeness rights, or athletic  
351 reputation as provided in this section shall not be  
352 construed to be a violation of any rules and regulations a  
353 high school student and high schools are required to follow  
354 to maintain and protect a high school athlete's high school  
355 eligibility to participate in high school athletics in this  
356 state.]

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